

SCHEDULE J – INFORMATION ON CORPORATE OWNERS, OFFICERS, AND PARTNERS

Most of the items disclosed are self-explanatory, however, remember that the Schedule J information pertains to each individual area and each individual Concession Contract. Accordingly, if the one individual is an officer in one entity and that entity has two Contracts and one Contract operates two areas, then the entity would submit a Schedule J for all three locations and percentage of time devoted to all other business activities and all three Concession locations cannot exceed 100% for that officer.

If the ownership or control of the Concession Contractor is subject to agreements, including, but not limited to, management contracts and employment contracts that would cause a change in management or a 10% change of ownership upon the occurrence or non-occurrence of certain events, then such terms must be disclosed and attached as part of Schedule J. For example, if the operating agreement of a limited liability company were to be amended to grant an employee the opportunity to purchase an ownership interest of 10% in the limited liability company upon certain events, then that amendment should be included as part of the AFR Schedule J in the year that the amendment is adopted.

Concession Contractor

Year Ending:

Information on Corporate Owners, Officers, and Partners							SCHEDULE J	
A	B	C	D		E	F	G	
Name	Title	% of Time Devoted to Business	Partnership Interest	Common Stock	Preferred Stock	Total Wages	Total Benefits	Total Amount of Compensation
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
17.								
18.								
19.								
20.								
21. Total (Schedule H, Line 11)								

* List all officers. In addition, list all owners and partners owning a 10 percent or more direct or indirect interest. If the Concession Contractor has more officers, owners, and partners than the spaces above provide for, please complete an additional schedule. Sole proprietors should not complete this form.

SCHEDULE K – SUPPORTING SCHEDULE

This schedule should include a comprehensive listing of all the expenses that are grouped together under one heading within the label of “Other” that exceed a combined line total of \$10,000. This includes:

- Schedule A – Lines 19, 20, and 26
- Schedule D – Lines 11 and 17
- Schedule F – Lines 16, 30, 34, and 47-49
- Schedule G – Lines 23-25
- Schedule G1 – Lines 23-25
- Schedule H – Lines 7-8 and 29-31

Concession Contractor	Year Ending:
Supporting Schedule	SCHEDULE K

SCHEDULE IV - RESERVE ACCOUNT ANNUAL FUNDING

For each asset acquired or disposed of during the current year, enter the information required in each column by category. Additions and disposals must be totaled by category. The categories are the same as those enumerated on Schedule C and defined in the instructions to Schedule C.

Concession Contractor

Year Ending:

Additions to and Disposals of Fixed Assets

SCHEDULE L[illegible]

SCHEDULE N – RESERVE ACCOUNT ANNUAL RECONCILIATION

- Line 1. Enter the amount from Schedule A, Line 1.
- Line 2. Enter amounts authorized in the contract or permit. In most circumstances, this will be the amount shown on Schedule I, Line 21.
- Line 3. Subtract Line 2 from Line 1 and enter the amount.
- Line 4. Show the percentage amount stated in the contract or contract amendment.
- Line 5. Multiply Line 3 by 4 and enter the amount.
- Line 6. Specify other calculations used in determining reserve account fees.
- Line 7. Add Line 5 and Line 7 and enter the amount.
- Line 8. Insert the ending balance from Schedule N, Line 13, from the preceding year.
- Line 9. Show the actual deposits made in the current accounting year.
- Line 10. Show the actual expenditures made in the current accounting year.
- Line 11. Show the interest income reported for this account in the current accounting year.
- Line 12. Show the bank charges reported for this account in the current accounting year.
- Line 13. Add Lines 8, 9, and 11, subtract Lines 10 and 12, and enter the amount.
- Line 14. If Line 13 has a positive balance and these funds are already obligated to another project, list the projects along with the amount of money obligated to each project.
- Line 15. Show the amount of money that is not obligated for projects.
- Line 16. Add Lines 14 and 15 and enter the amount.
- Line 17. List the deposits made in the current accounting year that were accruals due in the past calendar or fiscal year.
- Line 18. List deposits made in the current accounting year that are for payments of current year special account liabilities.
- Line 19. Add Lines 17 and 18 and enter the amount.
- Line 20. List the accrued liability the Concession Contractor has on the current year deposits.
- Line 21. Add Lines 18 and 20 and enter the amount.

Concession Contractor

Year Ending:

Reserve Account Annual Reconciliation

SCHEDULE N

1. Gross Revenues (Schedule A, Line 1)
2. Less-Adjustments to Gross Revenues
3. Gross Revenues Subject to Reserve Account Calculation
4. Reserve Account Percentage Rate %
5. Amount Due Reserve Account
- Other Method (Specify Calculation)
6.
7. Accrued Amount Due to Reserve Account for Current Year

Reserve Account Combined Cash Reconciliation

8. Balance in Reserve Account from Prior Year
9. Plus: Current Year Deposits
10. Less: Current Year Expenditures (Must also complete Schedule O)
11. Plus: Current Year Interest
12. Less: Current Year Bank Charges
13. Balance in Reserve Account at Year End (Should equal Schedule B, Line 16)

Allocation of Line 13

14. Encumbered Balances (List Projects and Amounts)

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15. Unencumbered Balance
16. TOTAL - Add lines 14 and 15 (Should equal Line 13 above)

Deposit Reconciliation

17. Reserve Account Deposits for Prior Year Liabilities
18. Deposits for Current Year Liabilities
19. TOTAL - Add Line 17 and Line 18 (Should equal Line 9 above)
20. Accrued Liability Not Yet Deposited for Current Year
21. TOTAL - Add Line 18 and Line 20 (Should equal Line 7 above)

SCHEDULE N-1 – RESERVE ACCOUNT RECONCILIATION

- Line 1. Enter the amount from Schedule A, Line 1.
- Line 2. Enter amounts authorized in the contract or permit. In most circumstances, this will be the amount shown on Schedule I, Line 21.
- Line 3. Subtract Line 2 from Line 1 and enter the amount.
- Line 4. Show the percentage amount stated in the contract or contract amendment.
- Line 5. Multiply Line 3 by 4 and enter the amount.
- Line 6. Specify other calculations used in determining reserve account fees.
- Line 7. Add Line 5 and Line 7 and enter the amount.
- Line 8. Insert the ending balance from Schedule N-1, Line 13, from the preceding period.
- Line 9. Show the actual deposits made in the current accounting period.
- Line 10. Show the actual expenditures made in the current accounting period.
- Line 11. Show the interest income reported for this account in the current accounting period.
- Line 12. Show the bank charges reported for this account in the current accounting period.
- Line 13. Add Lines 8, 9, and 11, subtract Lines 10 and 12, and enter the amount.
- Line 14. If Line 13 has a positive balance and these funds are already obligated to another project, list the projects along with the amount of money obligated to each project.
- Line 15. Show the amount of money that is not obligated for projects.
- Line 16. Add Lines 14 and 15 and enter the amount.
- Line 17. List the deposits made in the current accounting period that were accruals due in the prior period.
- Line 18. List deposits made in the current accounting period that are for payments of current period special account liabilities.
- Line 19. Add Lines 17 and 18 and enter the amount.
- Line 20. List the accrued liability the Concession Contractor has on the current period deposits.
- Line 21. Add Lines 18 and 20 and enter the amount.

Concession Contractor

Period Ending:

Reserve Account Annual Reconciliation

SCHEDULE N-1

1. Gross Revenues (Schedule A, Line 1)
2. Less-Adjustments to Gross Revenues
3. Gross Revenues Subject to Reserve Account Calculation
4. Reserve Account Percentage Rate %
5. Amount Due Reserve Account
- Other Method (Specify Calculation)
6.
7. Accrued Amount Due to Reserve Account for Current Period

Reserve Account Combined Cash Reconciliation

8. Balance in Reserve Account from Prior Period
9. Plus: Current Deposits
10. Less: Current Expenditures (Must also complete Schedule O)
11. Plus: Current Interest
12. Less: Current Bank Charges
13. Balance in Reserve Account at Period End (Should equal Schedule B, Line 16)

Allocation of Line 13

14. Encumbered Balances (List Projects and Amounts)

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15. Unencumbered Balance
16. TOTAL - Add lines 14 and 15 (Should equal Line 13 above)

Deposit Reconciliation

17. Reserve Account Deposits for Prior Period Liabilities
18. Deposits for Current Period Liabilities
19. TOTAL - Add Line 17 and Line 18 (Should equal Line 9 above)
20. Accrued Liability Not Yet Deposited for Current Period
21. TOTAL - Add Line 18 and Line 20 (Should equal Line 7 above)

SCHEDULE O – RESERVE ACCOUNT EXPENDITURES

- Line 1. Column 1. List the project number of each reserve account project.
- Column 2. List expenditures from reserve account by locations or site in date order.
- Column 3. List amount spent on each specific project.
- Column 4. Show the percentage amount of completion for the overall project.

Note: The listing of expenditures is to be specific for each individual item. Expenditures are not to be lumped together. Terms that will not be acceptable will include Building Improvements and Leasehold Improvements.

Period Ending:

SCHEDULE O

[illegible]

SCHEDULE P – OPERATIONAL AND MISCELLANEOUS FINANCIAL STATISTICS

LODGING

- Line 1. Show the number of hotel, motel, cabin, or other lodging units available at month's end. (Exclude all tent and RV site rentals.)
- Line 2. Show the total number of room-nights available (e.g., if 10 rooms were available throughout September, 300 room-nights were available for that month).
- Line 3. Show the total number of room-nights sold.
- Line 4. Show the gross revenues for hotel, motel, cabin, or other lodging units provided by the concession exclude all revenues from tent and RV site rentals. The entries in this row should equal the sum of Lines 1 and 2 of Schedule F.
- Line 5. Show the number of bills processed for hotel, motel, cabin, or other lodging units excluding all tent and RV site rentals.
- Line 6. Self-explanatory.
- Line 7. Show the number of employees operating the hotel, motel, cabin, or other lodging units available at month's end that were paid on an hourly basis.

FOOD AND BEVERAGE (FULL-SERVICE RESTAURANTS)

- Line 8. Show the total number of seats available in the concession's full-service restaurants (full-service restaurants include those establishments where guests order food while seated and subsequently the food is brought to their table by a server).
- Line 9. Show the number of guests/covers who were served in those restaurants.
- Line 10. Show the number of checks/tickets processed in those restaurants.
- Line 11. Self-explanatory.
- Line 12. Show the size (in square feet) of the concession's full-service restaurants, including kitchen, storage, and other back-of-house areas.
- Line 13. Show the number of employees working in the concession's full-service restaurants at month's end who are paid on an hourly basis.

GIFTS AND MERCHANDISE

- Line 14. Show the total number of sales transacted by the concession's gift and merchandise retail operations.
- Line 15. Self-explanatory.
- Line 16. Show the size (in square feet) of the concession's retail operations, including back-of-house areas.
- Line 17. Show the number of employees working in the concession's gift and merchandise operations at month's end who are paid on an hourly basis.

MARINAS

- Line 18. Show the total number of uncovered slips available for lease within the marina at month's end.
- Line 19. Show the number of uncovered slips leased at month's end.
- Line 20. Specify how many times uncovered slip leases changed owners during the month (turnover).
- Line 21. Self-explanatory.

Concession Contractor

Year Ending:

Operational and Miscellaneous Financial Statistics

Schedule P

	Months											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Lodging												
1. Number of Rooms Available												
2. Total Number of Nights Available.....												
3. Total Number of Nights Sold												
4. Gross Revenues												
5. Room Turnover												
6. Total Number of Guests												
7. Number of Hourly Employees												
Food and Beverage (Full Service Restaurants)												
8. Number of Seats Available.....												
9. Number of Guest Served												
10. Number of Checks/Tickets												
11. Gross Revenues												
12. Total Square Feet												
13. Number of Hourly Employees												
Gift and Merchandise												
14. Total Number of Sales												
15. Gross Revenues												
16. Total Square Feet												
17. Number of Hourly Employees												
Marinas												
18. Number of Uncovered Slips Available for Lease												
19. Number of Uncovered Slips Leased												
20. Uncovered Slip Turnover												
21. Gross Revenues (Uncovered Slips)												

SCHEDULE P1 – OPERATIONAL AND MISCELLANEOUS FINANCIAL STATISTICS (CONTINUATION SHEET)

- Line 22. Show the total number of covered slips available for lease within the marina at month's end.
- Line 23. Specify how many times covered slip leases changed owners during the month.
- Line 24. Self-explanatory.
- Line 25. Show the total number of dry storage units the concession made available for lease at month's end.
- Line 26. Show the number of dry storage units leased at month's end.
- Line 27. Specify how many times dry storage units changed owners during the month (turnover).
- Line 28. Self-explanatory.
- Line 29. Show the total number of mooring buoys available for lease at month's end.
- Line 30. Show the number of mooring buoys leased at month's end.
- Line 31. Specify how many times mooring buoy leases changed owners during the month (turnover).
- Line 32. Self-explanatory.
- Line 33. Show the total number of houseboats available for rent.
- Line 34. Show the number of days of houseboat rental available for rent (e.g., if 10 houseboats were available throughout September, 300 days of houseboat rental were available for that month).
- Line 35. Show the total number of days during the month the houseboats were used or occupied by paying customers.
- Line 36. Self-explanatory.
- Line 37. Show the number of times houseboats were rented, regardless of the duration of those rentals.
- Line 38. Sum up the number of houseboat users in each rental party.
- Line 39. Show the number of employees operating the marina, including any vessel rental operations, at month's end that are paid on an hourly basis.

MISCELLANEOUS FINANCIAL DATA

- Line 40. Show the total amount of deposits paid by visitors to secure lodging, houseboat, and other rentals in advance of their visit.
- Line 41. Provide an estimate of the value of all concession-related merchandise, food and beverage, and other inventory at month's end. Stipulate the inventory accounting method used for these estimates (e.g., LIFO or FIFO).
- Line 42. Show the total payroll for direct labor during the month. This line-item corresponds to Schedule G, Line 10. Accordingly, the sum of all entries on this line should equal what is entered in Schedule G, Column A, Line 10.
- Line 43. Show the concession's gross revenues during the month from all sources. This line-item corresponds to Schedule G, Line 2. Accordingly, the sum of all entries on this line should equal what is entered in Schedule G, Column A, Line 2.
- Line 44. If not a year-round operation, enter under the appropriate months the concession's opening and closing dates. For the opening date, enter "O," followed by the day of the month. For the closing date, enter "C," followed by the day of the month. If elements of the concession operation opened or closed at different times, enter the dates when the entire operation was opened and closed.

Concession Contractor

Year Ending:

Operational and Miscellaneous Financial Statistics (Continuation Sheet)												Schedule P1
	Months											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Marinas - continued												
22. Number of Covered Slips for Lease.....												
23. Number of Covered Slips Leased.....												
24. Gross Revenues (Covered Slips)												
25. Number of Dry Storage Units Available for Lease												
26. Number of Dry Storage Units Leased												
27. Unit Turnover.....												
28. Gross Revenues (Dry Storage Units)												
29. Number of Mooring Buoys Available for Lease.....												
30. Number of Mooring Buoys Leased												
31. Mooring Buoys Turnover												
32. Gross Revenues (Mooring Buoys)												
33. Number of Houseboats Available for Rent.....												
34. Number of Days Houseboat Rental Available.....												
35. Number of Days Houseboats Used/Occupied												
36. Gross Revenues (Houseboat Rental)												
37. Number of Times Houseboats Rented.....												
38. Total Number of Houseboat Users												
39. Total Number of Marina Employees												
Miscellaneous Financial Data												
40. Advanced Deposits.....												
41. Inventory (Accounting Method)												
42. Direct Labor Expense												
43. Total Concessions Gross Revenues.....												
44. Open and Closing Dates.....												

SCHEDULE Q – SUPPLEMENTAL SURCHARGE REPORT

Concession Contractor		Year:	Month:
Details of 5% Supplemental Surcharge Account (Excluding TOT and Fuel Sales)			SCHEDULE Q
	Sales Amount	Monthly Total for Category	Monthly Surcharge Deposited
			Year to Date Surcharge Deposited
LODGING			
1. Hotel and Motel	_____	_____	_____
2. Cabins and Cottages	_____	_____	_____
3. Tent Cabins	_____	_____	_____
4. Backcountry	_____	_____	_____
EMPLOYEE MEALS and LODGING			
5. Employee Lodging	_____	_____	_____
6. Employee Food	_____	_____	_____
FOOD			
7. Restaurant (Full Service)	_____	_____	_____
8. Cafeteria	_____	_____	_____
9. Snack Bar and Fast Food	_____	_____	_____
10. Alcoholic Beverage Bar	_____	_____	_____
SOUVENIRS			
11. Gifts, Curios	_____	_____	_____
12. Genuine Authorized Native Handcraft	_____	_____	_____
GENERAL MERCHANDISE			
13. Grocery	_____	_____	_____
14. Package Liquor	_____	_____	_____
15. Photographic	_____	_____	_____
16. Other (Identity)*	_____	_____	_____
CAMPGROUNDS			
17. Tents	_____	_____	_____
18. RV Camping (without hook-ups)	_____	_____	_____
19. RV Camping (with hook-ups)	_____	_____	_____
20. RV Park (All other RV revenues excluding camping)	_____	_____	_____
AUTO SERVICE			
21. Fuel and Oil	_____	_____	_____
22. Parts, Service and Other	_____	_____	_____
MARINA			
23. Slips and Mooring	_____	_____	_____
24. Houseboat Rental	_____	_____	_____
25. Boat and Motor Rental	_____	_____	_____
26. Fuel and Oil	_____	_____	_____
27. Boat and Motor Sales	_____	_____	_____
28. Boat Repair	_____	_____	_____
29. Dry Storage	_____	_____	_____
30. Other (Identity)*	_____	_____	_____
TRANSPORTATION			
31. Boat	_____	_____	_____
32. Cruise Ship	_____	_____	_____
33. Vehicle	_____	_____	_____
34. Other (Identity)*	_____	_____	_____
35. Saddle Horse and Livery	_____	_____	_____
36. Float Trip and River runners	_____	_____	_____
ADDITIONAL REVENUE SOURCES			
37. Skiing Fees (Cross Country Fees and Lift Tickets)	_____	_____	_____
38. Vending Machine	_____	_____	_____
39. Bathhouse	_____	_____	_____
40. Canoe and Tube Rental	_____	_____	_____
41. Rentals (Auto, Equipment, Other)	_____	_____	_____
42. Hunting Guides	_____	_____	_____
43. Guide and Instructional Service	_____	_____	_____
44. Health Service	_____	_____	_____
45. Golf Sales	_____	_____	_____
46. Catalog Sales	_____	_____	_____
47. Other (Identity)*	_____	_____	_____
48. Other (Identity)*	_____	_____	_____
49. Other (Identity)*	_____	_____	_____
50. TOTAL SALES REVENUES	_____	_____	_____

**SCHEDULE R – SUPPLEMENTAL SURCHARGE ANNUAL
RECONCILIATION REPORT**

Concession Contractor

Year Ending:

Supplemental Surcharge Annual Reconciliation

SCHEDULE R

1. Gross Sales Revenues (Schedule Q, Line 50)
2. Less-Adjustments to Gross Revenues
- Gross Revenues Subject to Supplemental Surcharge Account
3. Supplemental Surcharge Calculation
4. Account Percentage Rate %
5. Amount Due Supplemental Surcharge Account
- Other Method (Specify Calculation)
6.
7. Accrued Amount Due to Supplemental Surcharge Account for Current Year.....

Supplemental Surcharge Account Combined Cash Reconciliation

8. Balance in Supplemental Surcharge Account from Prior Year
9. Plus: Current Year Deposits
10. Less: Current Year Expenditures (Must also complete Schedule S)
11. Plus: Current Year Interest
12. Less: Current Year Bank Charges
13. Balance in Supplemental Surcharge Account at Year End.....

Allocation of Line 13

14. Encumbered Balances (List Projects and Amounts)

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15. Unencumbered Balance
16. TOTAL - Add lines 14 and 15 (Should equal Line 13 above)

Deposit Reconciliation

17. Supplemental Surcharge Account Deposits for Prior Year Liabilities
18. Deposits for Current Year Liabilities
19. TOTAL - Add Line 17 and Line 18 (Should equal Line 9 above)
20. Accrued Liability Not Yet Deposited for Current Year.....
21. TOTAL - Add Line 18 and Line 20 (Should equal Line 7 above)

**SCHEDULE S – SUPPLEMENTAL SURCHARGE ACCOUNT
EXPENDITURES REPORT**

Year Ending

Year Ending:

Supplemental Surcharge Account Expenditures

SCHEDULE S

1. List Expenses and Expenditures from Supplemental Surcharge Account made in the Current Year.

[illegible]